IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-02-2006

CORAM

THE HONOURABLE MR.JUSTICE M.KARPAGAVINAYAGAM
AND
THE HONOURABLE MR.JUSTICE S.R.SINGHARAVELU

WRIT APPEAL Nos.3825 of 2004,1410,1411 & 1458 of 2005

AND

W.A.M.P.Nos.7226 of 2004,2629,2630 & 2707 of 2005

W.A.No.3825 of 2004:

Cosmopolitan Club,
63 Anna Salai,
Chennai-600 002,
rep. by its Hon. Secretary. ... Appellant/Petitioner

-vs-

The Deputy Director,
Regional Office (Tamil Nadu),
Employees' State Insurance Corporation,
143, Sterling Road,
Nungambakkam,
Chennai-600 034. ... Respondent/Respondent

W.A.Nos.1410 & 1411 of 2005 :

NEPC INDIA LTD.,
rep. by its Director,
No.36, Wallajah Road,
Chennai-600 002. ... Appellant in W.A.No.1410/2005/Petitioner

NEPC AIRLINES,
(A Division of NEPC INDIA LTD.),
No.36, Wallajah Road,
Chennai-600 002. ... Appellant in W.A.No.1411/2005/Petitioner

-vs-

1.Employees State Insurance Corporation,
Rep. by its Regional Director,
143, Sterling Road, Nungambakkam,
Chennai-600 034.

WEB COPY
https://hcservices.ecourts.gov.in/hcservices/

2.The Recovery Officer,
Employees State Insurance Corporation,
143, Sterling Road,
Nungambakkam,
Chennai-600 034. ... Respondents in both appeals/Respondents

W.A.No.1458 of 2005:

M/s.Southern Petro Chemicals
Industries Corporation Ltd.,
represented by its Corporate
Employee Relations Manager
Mr.M.Maheswaran,
88, Mount Road, Guindy,
Chennai-32. ... Appellant/Petitioner

-vs-

1.Employees State Insurance Corporation
represented by its
Assistant Director,
143, Sterling Road,
Nungambakkam,
Chennai-34.

2.The Recovery Officer,
Employees' State Insurance Corporation,
No.143, Sterling Road,
Chennai-34.

3.The Authorised Officer,
Insurance Branch VI,
ESI Corporation,
Chennai-34. ... Respondents/Respondents

W.A.No.3825 of 2004 under Clause 15 of the Letters Patent filed against the order of this Court dated 17.09.2004 made in W.P.No.35567 of 2003.

W.A.Nos.1410 and 1411 of 2005 under Clause 15 of the Letters Patent filed against the orders of this Court dated 05.07.2005 made in W.P.M.P.Nos.3081 and 3080 of 2005 in W.P.Nos.23420 and 23421 of 2004 respectively.

W.A.No.1458 of 2005 under Clause 15 of the Letters Patent filed against the order of this Court dated 18.06.2005 made in W.P.No.22890 of 2004.

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

For appellants in
W.A.Nos.3825/2004 & 1458/05: Mr.AL.Somayaji,
Senior Counsel,
assisted by
Mr.K.V.Shanmuganathan and
Mr.T.S.Gopalan

For appellant in
W.A.Nos.1410 & 1411/05 : Mr.Vijay Narayan,
Senior Counsel,
assisted by
Mr.S.R.Rajagopalan

For respondents in all
Writ Appeals : Ms.R.Vaigai,
assisted by
Mr.A.Paramasivam,
Standing Counsel for ESIC

J U D G M E N T

M.KARPAGAVINAYAGAM,J.

The following is the question posed before this Bench :

"Does the proviso to Section 77 (1A) (b) of the Employees' State Insurance Act,1948, providing limitation of five years for claiming contribution, debar the Employees' State Insurance Corporation from recovering the contribution arrears as arrears of land revenue under Section 45B, in pursuance of an order under Section 45A of the Act ?"

2. Employees' State Insurance Corporation, respondents herein, passed orders, claiming the E.S.I.Contribution arrears from the appellants/various companies. Assailing those orders, the appellants filed separate writ petitions before the learned single Judge, on the ground that the orders passed by the Corporation were time barred. However, the learned single Judge, ultimately, dismissed those writ petitions and directed the appellants to invoke the alternative remedy, by approaching the E.S.I.Court and to raise the point. The said orders, passed by the learned single Judge, are being challenged in these Writ Appeals.

3. The main point urged by the learned Senior Counsel, appearing on behalf of the appellants in these appeals, is that the Corporation cannot make any claim against the employer after a period of five years, to which the claim relates, as incorporated in Section 77 (1A) (b) proviso of the Act, and since it relates to the bar of

WEB COPY
https://hcservices.ecourts.gov.in/hcservices/

jurisdiction, the appellants have directly approached the High Court under Article 226 of the Constitution and, as such, the learned single Judge, instead of deciding the point in issue, wrongly directed the appellants to approach the E.S.I.Court and invoke the alternative remedy.

4. Relying on the Full Bench decision of Kerala High Court in ESI CORPORATION v. EXCEL GLASSES LTD. (2003 (3) L.L.N. 1142), Mr.A.L.Somayaji and Mr.Vijay Narayan, learned Senior Counsel, appearing for the appellants in separate appeals, would contend that the claims made in the orders impugned, passed by the Corporation, are well beyond the period of limitation of five years, as prescribed under Section 77 (1A) (b) of the Act; as such, those orders are illegal, the same are liable to be set aside and, consequently, the orders passed by the learned single Judge, directing the appellants to approach the E.S.I.Court, have to be held invalid.

5. On the other hand, Ms.R.Vaigai, learned counsel for the respondents, namely, E.S.I.Corporation, would vehemently contend that the orders, claiming contribution arrears, have been passed by the Corporation under Section 45A of the Act; there is no period of limitation with reference to the recovery of amounts passed under the said Section; the period of limitation, contemplated under Section 77 (1A) (b) would not apply to the orders passed by the Corporation and the recovery proceedings under Sections 45A and 45B; the Full Bench judgment of Kerala High Court, cited by the Senior Counsel for the appellants, which gives the wrong interpretation, is not binding on this Court and, therefore, the appellants shall be directed to approach the E.S.I.Court, by filing necessary application, challenging the orders impugned, to seek appropriate remedy, as directed by the learned single Judge.

6. The crux of the submissions made by the learned Senior Counsel for the appellants is as follows :

"(i) Chapter VI of the Act consisting of Sections 74 to 83 deals with the machinery for adjudication for disputes and claims. Section 75 (2) provides that the claim for recovery of contribution from the principal employer can be decided by the Employees' Insurance Court. Sections 76 and 77 would provide for commencement of proceedings before the said Court. Section 77(1A) of the Act provides that an application shall be made within a period of three years from the date on which the cause of action arises.

(ii) According to Section 77 (1A) (a), the cause of action in respect of a claim by the Corporation shall arise on the date on which such claim is made by the Corporation for the first time.

(iii) Proviso to Clause (b) of Section 77(1A) mandates that no claim shall be made by the Corporation after five years of the period to which the claim relates. This proviso, providing the period

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

of limitation, was introduced by Act 29 of 1989 on 20.10.1989.

(iv) Prior to the introduction of Act 29 of 1989, the statute did not place any such period of limitation and, as a result, the Corporation could make a claim at any time. In order to put a restriction on the Corporation, proviso has been provided under Act 29 of 1989, precluding the Corporation from making claim after five years from the date on which the cause of action arises.

(v) Under Section 44 (3) of the Act, the employer is required to maintain such registers or records in respect of the establishment. Regulations were framed as per the said sections.

(vi) As per Regulation 32(2), every employer shall preserve every register maintained for a period of five years from the date of last entry therein. Similarly, Clause (b) to Section 77(1A) provides for period of limitation for initiation of proceedings, by putting an embargo on the right of the Corporation from making a claim after five years, to which the claim relates.

(vii) Chapter IV of the Act consists of Sections 38 to 45-I. These Sections lay down a mechanism for determination of contributions and making of recovery by the Corporation from the principal employer.

(viii) Section 45A, which was inserted by the Act 44 of 1966, would show that in a case where an establishment fails to furnish the returns, the Corporation can determine the amount of contribution, after giving reasonable opportunity of hearing to the employer, and the said order of determination can be a sufficient proof for proceedings under Section 75 of the Act.

(ix) So, a conjoint reading of Sections 45-A to 45-I in Chapter IV and the proviso to Clause (b) of Section 77(1A) in Chapter-VI would clearly indicate that the Corporation cannot claim after a period of five years, to which the claim has arisen, in the light of the regulations framed to the effect that the employer need not maintain the records beyond five years."

7. Learned counsel for the respondent Corporation would make the following reply :

"(i) The scheme of the Act shows that the legislature did not lay down any limitation on the obligation of the employer to pay the contribution nor any limitation on the right of the Corporation to claim or recover the contribution. There is no limitation prescribed for recovery of contribution, determined by the Corporation, under Chapters IV, V and VII.

(ii) Under Section 44 in Chapter IV, it is mandatory on the part of the employer to furnish proper returns, upon which the

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

Corporation has to scrutinize, assess and pass an appropriate order. However, the method of recovery was not clearly set out in the Chapters. Therefore, under Act 44 of 1966, Sections 45-A to 45-I were introduced, in order to curb default by the employers and also to provide for an efficient and speedy method of recovery.

(iii) When the Corporation passes an order under Section 45A, the said order is final as far as the Corporation is concerned and it can recover the same as arrears of land revenue under Section 45B. Since the order under Section 45A need not be executed by the Corporation through the E.S.I.Court under Section 77, proviso to (b) (1A) of Section 77, prescribing five year limitation, has no impact on the orders under Section 45A. Since Section 77 deals with 'commencement of proceedings' before the Insurance Court under Chapter VI, the proviso to the Section, imposing limitation, will have to be confined to such proceedings alone. When an order is passed under Section 45A, it is the employer that is to approach the E.S.I. Court, disputing the said claim. So, the non-payment of contribution is a "continuing cause", as provided under Section 39(5) (A).

(iv) The appellants cannot escape from the obligation to deposit 50% of the amount due, as mandated by Section 75 (2B) of the Act. For having defaulted in making the contribution and also in depositing 50% with the Court, the appellants should not be allowed to circumvent the proceedings, by entertaining their Writ Petitions under Article 226 and, therefore, the orders passed by the learned single Judge are liable to be confirmed and the appellants may be directed to approach the E.S.I.Court, to seek appropriate remedy."

8. Learned Senior Counsel for the appellants would cite the following authorities :

(i) 1971 (1) SUPREME COURT CASES 309 (STATE OF WEST BENGAL v. NORTH ADJAI COAL CO.LTD.);

(ii) A.I.R.1996 SUPREME COURT 197 (M.G.ABROL, ADDITIONAL COLLECTOR OF CUSTOMS, BOMBAY, v. SHANTILAL CHHOTELAL & CO.) ;

(iii) A.I.R.1999 SUPREME COURT 22 (WHIRLPOOL CORPORATION v. REGISTRAR OF TRADE MARKS, MUMBAI);

(iv) 2000 (2) L.L.J.82 = 2000 (4) L.L.N.927 (REGIONAL DIRECTOR, ESI CORPORATION v. SAMSONS RUBBER INDUSTRIES (P) LTD.;

(v) 2001 (9) SUPREME COURT CASES (J.M.BAXI & CO. v. COMMISSIONER OF CUSTOMS, NEW KANDLA);

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

(vi) 2002 (3) L.L.N.164 (EID PARRY (INDIA) LTD. v. ESI CORPORATION); and

(vii) 2003 (3) L.L.N.1142 (ESI CORPORATION v. EXCEL GLASES LTD.).

9. Learned counsel for the respondents would cite the authorities, as under :

(i) 1971 (2) SUPREME COURT CASES 860 (BHARAT BARREL v. ESI CORPORATION);

(ii) 1980 (II) L.L.J. 301 (REGIONAL DIRECTOR, E.S.I.CORPORATION v. M/S.FIBRE BANGALORE (P) LTD.);

(iii) 1981 (I) L.L.J.166 (ESI CORPORATION v. RAMADAS REDDIAR) ;

(iv) 1982 (II) L.L.J.416 (ESI CORPORATION v. ASIAN PAINTS INDIA LTD.);

(v) 1994 (II) L.L.N.896 (STANDARD FABRICATORS (I) (P) LTD. v. ESI CORPORATION) ;

(vi) 1995 (II) L.L.J.1173 (E.I.D.PARRY (INDIA) LIMITED v. T.R.D.,T.N.E.S.T.C.);

(vii) 1997 (1) SUPREME COURT CASES 625 (ESI CORPORATION v. F.FIBRE BANGALORE (P) LTD.);

(viii) 1997 (III) L.L.J.(SUPP.)1127 (SIDDESHWAR & CO. v. ESI CORPORATION);

(ix) 1998 (III) L.L.J.(SUPP.)877 (H.R.C., MALAKPET, HYDERABAD v. ESI CORPORATION, HYDERABAD);

(x) 1998 (79) F.L.R.947 (M/S.ALLD.CANNING CO. v. REGIONAL DIRECTOR, ESI CORPORATION, KANPUR) ;

(xi) 1999 (II) L.L.J.581 (TRANSPORT CORPORATION INDIA LTD. v. EMPLOYEES' STATE INSURANCE CORPORATION) ;

(xii) 2000 (III) L.L.J. (SUPP.) 582 (REGIONAL DIRECTOR, ESI CORPORATION v. HENRY WOLSEY & CO.);

(xiii) 2001 (II) L.L.J.62 (STANDARD LITERATURE CO.(P) LTD. v. ESI CORPORATION);

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

(xiv) 2001 (1) L.L.N.1197 (JAYANT VITAMINS LTD. v. ESI CORPORATION) ;

(xv) 2004 (2) C.T.C.326 (THE REGIONAL DIRECTOR, ESI CORPORATION v. CHEMFAB ALKALIS (PUBLIC) LTD.); and

(xvi) UNREPORTED JUDGMENT OF THE DIVISION BENCH OF KARNATAKA HIGH COURT in M.F.A.No.5041 of 1999, DATED 18.12.2004.

10. We have heard the learned Senior Counsel for the appellants and the learned counsel for the respondents and also given our thoughtful consideration to the rival contentions, made on either side.

11. The main thrust of the argument by the learned Senior Counsel for the appellants is that most of the decisions rendered by this Court as well as other High Courts and cited by the learned counsel for the respondents were prior to introduction of Act 28 of 1989; therefore, those decisions would be of no use; further, this Court, in several decisions, followed the Vijayan Pillai's case, reported in 1998 (2) L.L.N.289, which has been overruled by the Full Bench in E.S.I.Corporation v. Excel Glasses Ltd., reported in 2003 (3) L.L.N. 1142 and, as such, the finding given by the Kerala High Court Full Bench, stating that the claim made by the Corporation after five years is time barred under Section 77 (1A) (b) proviso, has to be followed.

12. On the other hand, learned counsel for the respondents would vehemently contend that the Full Bench of Kerala High Court has completely overlooked the basic principles of various chapters, especially Section 68; the Full Bench decision of Kerala High Court has not been accepted to by the Karnataka High Court in Mazagon Dock Limited case in M.F.A.No.5041 of 1999, and, as such, the view taken by the Division Bench of this Court earlier and also the Division Bench of Karnataka High Court may be accepted.

13. Before dealing with the above decisions, it would be better to look into various provisions of the Employees' State Insurance Act.

14. The scope of Chapter IV and Chapter VI of the Act is the core of controversy, arising in these appeals. Let us now deal with this issue.

15. The whole Act, namely, The Employees State Insurance Act, is divided into eight chapters. The first chapter consists of Sections 1 to 2A. It gives the title of the Act, the definitions and provides for the registration of factories etc. Chapter II deals with

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

the establishment of the Employees' State Insurance Corporation, the Standing Committee and the Medical Benefit Council. It embodies Sections 3 to 25. Chapter III provides for the establishment of Insurance Fund, Finances and Audit of accounts. It consists of Sections 26 to 37. Chapter IV consists of Sections 38 to 45. It provides that the employee shall be insured and the principal employer shall be liable to pay contribution. Chapter V deals with the benefits, which are admissible to the employees. It embodies Sections 46 to 73. Chapter VI deals with machinery for the adjudication of disputes and claims. It consists of Sections 74 to 83. Chapter VII (Sections 84 to 86A) provides for penalties. Chapter VIII contains miscellaneous provisions. It includes Sections 95 and 96, which entitle the Central and State Governments to frame rules.

16. The provisions, which are relevant for consideration, are contained in Chapters IV and VI.

17. We, now, see the relevant provisions of Chapter IV. Under Section 38 in Chapter IV, all employees in factories or establishments, to which the Act applies, shall be insured in the manner provided in the Act. The contribution shall be payable in respect of the employees at such rates as may be prescribed by the Central Government. Further, initially, the contribution, which includes the employees' share also, has to be paid by the principal employer. However, it is entitled to recover from each employee, his share of the contribution. Section 41 permits the principal employer, who has made the payment, to recover the amount from the "immediate employer". Under Section 44, the principal immediate employers are required to submit the returns in the prescribed form. If the Corporation has reason to believe that an employer has failed to furnish the return, it can call upon the person in-charge of the factory or establishment to furnish the requisite information. Clause (3) of Section 44 lays down that "every principal and immediate employer shall maintain such registers or records in respect of his factory or establishment as may be required by regulations made in this behalf." Section 45 entitles the Corporation to appoint Inspectors. It delineates the duties and functions and also fix the areas of their jurisdiction. Sections 45-A to 45-I lay down the mechanism for determination of contributions, making of recovery etc.

WEB COPY

18. Let us see Section 45A. It was inserted by Act 44 of 1966 and enforced with effect from 17.06.1967. It reads as under :

> "45A.Determination of contributions in certain cases.- (1) Where in respect of a factory or establishment no returns, particulars, registers or records are submitted furnished or maintained in accordance with the provisions of S.44 or any Inspector or other official of the

https://hcservices.ecourts.gov.in/hcservices/

Corporation referred to in Sub-sec.(2) of S.45 is prevented in any manner by the principal or immediate employer or any other person, in exercising his functions or discharging his duties under S.45, the Corporation may, on the basis of information available to it, by order, determine the amount of contributions payable in respect of the employees of that factory or establishment.

Provided that no such order shall be passed by the Corporation unless the principal or immediate employer or the person in charge of the factory or establishment has been given a reasonable opportunity of being heard.

(2) An order made by the Corporation under Sub-sec.(1) shall be sufficient proof of the claim of the Corporation under S.75 or for recovery of the amount determined by such order as an arrear of land revenue under S.45B or the recovery under Ss.45C to 45-I"

19. A perusal of these provisions shows that in a case where a factory or establishment fails to furnish the returns or maintain or furnish the registers etc., the Corporation can determine the amount of contributions payable in respect of the employees of that factory or establishment. Such an order can be passed only after giving reasonable opportunity of hearing to the employer or the person in-charge of the factory or establishment. Under Clause (2) of Section 45A, the order passed by the Corporation shall be sufficient proof of the claim of the Corporation under Section 75 or for recovery of the amount determined by such an order as an arrear of land revenue under Section 45B or under Section 45-C to 45-I.

20. Section 45B provides that the contribution payable under the Act may be recovered as arrears of land revenue. Section 45C entitles the Authorised Officer to issue a certificate, specifying the amount of arrears. The Recovery Officer, on receipt of such certificate, is entitled to attach the property, arrest the employer and appoint a receiver for the management of the movable and immovable properties of the factory or establishment. The provisions contained in Sections 45D to 45-I lay down a detailed procedure for effecting the recovery.

21. The next set of relevant provisions is contained in Chapter VI. It relates to the adjudication of disputes and claims. Section 74 deals with the constitution of Courts. Section 75 provides for the matters to be decided by the Court. Section 75 (2) inter alia provides that the claim for recovery of the contributions from the principal employer shall be decided by the Employees'

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

Insurance Court. Clause (2B) was added by Act 29 of 1989. By this, it was provided that no matter, which is in dispute between the principal employer and the Corporation in respect of any contribution or any other dues, shall be raised by the principal employer in the Employees' Insurance Court, unless he has deposited with the Court 50 per cent of the amount due from him, as claimed by the Corporation. However, in the proviso, a power has been reserved by which the Court can waive or reduce the amount of deposit.

22. Section 76 relates to the institution of the proceedings. Under Section 77, provision for commencement of proceedings has been made. It provides as under :

> "77.Commencement of proceedings.-
>
> (1) The proceedings before an Employees' Insurance Court shall be commenced by application.
>
> (1A) Every such application shall be made within a period of three years from the date on which the cause of action arose.
>
> Explanation.- For the purpose of this sub-section,- (a) the cause of action in respect of the claim for benefit shall not be deemed to arise unless the insured person or in the case of dependants' benefit, the dependants of the insured person claims or claim that benefit in accordance with the regulations made in that behalf within a period of twelve months after the claim became due or within such further period as the Employees' Insurance Court may allow on grounds which appear to it to be reasonable;
>
> (b) the cause of action in respect of a claim by the Corporation for recovering contributions (including interest and damages) from the principal employer shall be deemed to have arisen on the date on which such claim is made by the Corporation for the first time;
>
> Provided that no claim shall be made by the Corporation after five years of the period to which the claim relates.
>
> (c) the cause of action in respect of a claim by the principal-employer for recovering contributions from an immediate employer shall not be deemed to arise till the date by which the evidence of contributions having been paid is due to be received by the Corporation under the regulations.

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

(2) Every such application shall be in such form and shall contain such particulars and shall be accompanied by such fee, if any, as may be prescribed by rules made by the State Government in consultation with the Corporation."

23. A perusal of the above provision would show that the proceedings before an Employees' Insurance Court commence with the filing of an application. The application has to be filed within a period of three years from the date on which the cause of action arises. In Clause (a) of the explanation, provision for the fixation of the date on which the cause of action for the claimant or his dependants arises has been fixed. In Clause (b), the starting point for the accrual of the cause of action for the principal-employer has been fixed. It provides that the date on which the Corporation makes the claim from the principal-employer for recovering the contributions including interest and damages shall be the date of cause of action.

24. In the present case, the controversy centres on the proviso to Clause (b) of Section 77 (1A). The crucial question is, "Does the proviso to Clause (b) of Section 77 (1A) fix the limit of time, in which the Corporation can make a claim from the employer, on the basis of the orders passed under Section 45A ?"

25. Section 45A is provided in Chapter IV. Section 77 (1A) (b) proviso is contained in Chapter VI. Now, we have to find out whether there is any connecting link between Chapter IV and Chapter VI.

26. Chapter IV deals with Sections 38 to 45-I. Chapter VI deals with Sections 74 to 83. Sections 45A and 45B in Chapter IV were introduced by Act 44 of 1966 with effect from 17.06.1967, in order to curb the default by the employers and to provide for an efficient method of recovery. The mode of recovery is provided under Sections 45-C to 45-I. On the other hand, Section 75 in Chapter VI relates to the commencement of proceedings before the E.S.I.Court. The proviso to Clause (b) of Section 77(1A) was introduced by the Act 29 of 1989 with effect from 20.10.1989. This indicates that no claim shall be made by the Corporation beyond five years, to which the claim relates. The relevant Section in Chapter IV, which deals with the order passed by the Corporation, is 45A. Similarly, the relevant Section in Chapter VI, which deals with the resolving of disputes between the employer and the Corporation by the E.S.I.Court, is 77 (1A).

27. A reading of Chapter IV, as a whole, would make it clear that there is no limitation prescribed. Section 38 imposes the obligation on the employer to pay contribution and, upon his failure, he is liable to pay interest on a recurring basis until it is paid. Section 40 imposes the obligation to pay on the principal employer in the first instance. This means, even if the employees were those of

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

the contractors, it is the principal employer who has to pay. Section 44 mandates the employer to furnish proper returns upon which the Corporation has to scrutinise, assess and pass an order for a claim. Section 44 does not provide for any limitation and, originally, it did not prescribe any mode of recovery. Therefore, Act 44 of 1966 was introduced. Under this Act, Sections 45A and 45B were brought into force. Thereafter, Sections 45-C to 45-I were introduced, prescribing the mode of recovery. The purpose of introduction of these Sections is to curb default by the employers and also to provide for an efficient method of recovery without any delay.

28. Section 45A would provide for determination of contributions in certain cases. A reading of the above section would reveal that when the records are not produced by the establishment to the Corporation and when there is no cooperation, the Corporation has got the power to make assessment and determine the amount under Section 45A and recover the said amount as arrears of land revenue under Section 45B of the Act. When the Corporation passed an order under Section 45A, the said order is final as far as the Corporation is concerned. Under Section 45A (1), the Corporation, by an order, can determine the amount of contributions payable in respect of the employees indulged in preventing the Corporation from exercising its functions or discharging its duties under Section 45, on the basis of the material available to it, after giving reasonable opportunity. But, where the records are produced, the assessment has to be made under Section 75 (2) (a) of the Act. Section 45A (2) would provide that the order under Section 45A (1) shall be used as sufficient proof of the claim of the Corporation under Section 75 or for recovery of the amount determined by such order as arrears of land revenue under Section 45B. In other words, when there is a failure in production of records and when there is no cooperation, the Corporation can determine the amount and recover the same as arrears of land revenue under Section 45B. But, on the other hand, if the records are produced and if there is cooperation, the assessment has to be made and it can be used as a sufficient proof of the claim of the Corporation under Section 75 before the E.S.I.Court. So, the limitation of three years for filing an application before the Court, introduced by Act 44 of 1966, would relate only to the application under Section 75 read with 77 (1A). The order under Section 45A need not be executed by the Corporation before the E.S.I.Court under Section 77. As such, the amendment to Section 77 (1A) (b) proviso by Act 29 of 1989 providing five year limitation has no impact on the orders passed by the Corporation under Section 45A.

29. Since Section 45A (2) would provide for the Corporation for the use of the order under Section 45A (1) either as sufficient proof of the claim of the Corporation under Section 75 or for recovery of the amount determined by such an order as arrears of land revenue under Section 45B or recovery under Sections 45-C to 45-I, the Corporation is well within its rights to proceed with the

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

recovery of the amount as soon as the order is passed under Section 45A, as the same is final as far as the Corporation is concerned.

30. Where an order is passed under Section 45A, it is the duty of the employer and not the Corporation to approach the E.S.I.Court. Since no application need be filed by the Corporation after an order is passed under Section 45A, the limitation prescribed under Section 77 does not get attracted. The non-payment of contribution is a continuing cause, which is clear from the fact that the employer is enjoined to pay the interest under Section 39 (5) (A), which was introduced by Act 29 of 1989, until the date of its actual payment.

31. Prior to the incorporation of Section 45A under Act 44 of 1966, the only resort available to the Corporation was Section 75, for recovery of contribution through the Court. Since this procedure is a cumbersome and delayed process, a special provision has been envisaged, whereunder adjudication is to be made by the Corporation itself. By reason of incorporation of Section 45A with effect from 17.06.1967, it became possible for the Corporation to have determination of the question, binding on the principal employer, without resorting to the Insurance Court. In regard to the order under Section 45A, the said order is enforced, as envisaged under Section 45B, which was similarly brought into the Act, by which the contribution may be recovered as arrears of land revenue. With regard to the decision reached by the Court in the application under Section 75, the said decision is enforced, as envisaged in sub-section (4) of Section 75 as if it is a Civil Court. The mode of recovery under Section 45B of the Corporation and the mode of recovery as per Section 75 (4) by the E.S.I.Court as the Civil Court are entirely different, as both Sections 45 and 75 would play in a different sphere.

32. In this context, it would be worthwhile to refer to Chapter V also. Chapter V contains Sections 46 to 73. The relevant Section is 68, which reads as follows :

> "68.Corporation's rights where a principal employer fails or neglects to pay any contribution.- (1) If any principal employer fails or neglects to pay any contribution which under this Act he is liable to pay in respect of any employee and by reason thereof such person becomes disentitled to any benefit or entitled to a benefit on a lower scale, the Corporation may, on being satisfied that the contribution should have been paid by the principal employer, pay to the person the benefit at the rate to which he would have been entitled, if the failure or neglect had not occurred and the Corporation shall be entitled to recover from the principal employer either-

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

(i) the difference between the amount of benefit which is paid by the Corporation to the said person and the amount of the benefit which would have been payable on the basis of the contributions which were in fact paid by the employer; or

(ii) twice the amount of the contribution which the employer failed or neglected to pay, whichever is greater.

(2) the amount recoverable under this section may be recovered as if it were an arrear of land-revenue (or under section 45-C to Section 45-I)"

33. Section 68 of the Act in Chapter V deals with the Corporation's rights, where an employer fails to pay any contribution. Sub-section (2) to Section 68 says that the amount recoverable under this Section may be recovered as if it were an arrear of land revenue or under Sections 45-C to 45-I. The said Chapter does not impose any fetter or limitation for the Corporation to recover the amounts by coercive process. In view of the addition of the words in Section 68 "or under Section 45-C to 45-I" to sub-section (2) of Section 68 by Act 29 of 1989 with effect from 20.10.1989, the said claim could be recovered under Sections 45-C to 45-I of the Act. There is no limitation prescribed in the language of Section 68. Section 60 says that the benefits are not assignable to anyone else. Section 71 provides that the benefits under the Act are payable to the employee up to the date of his death. Thus, the Legislature, in its wisdom, did not want to impose any fetter or limitation on the Corporation to recover the amounts by coercive process under Chapter V.

34. Section 68 of the Act has been elaborately dealt with by the Supreme Court in Bharat Barrel v. E.S.I. Corporation, reported in 1971(2) S.C.C.860 . The following is the observation of the Supreme Court :

"Chapter VI deals with the adjudication of disputes and claim, of which Section 74 provides for the constitution of the Insurance Court. Section 74 specifies the matters to be decided by that Court. Sections 76 and 77 deal with the institution and commencement of proceedings and Section 78 with the powers of the Insurance Court.

These provisions in our view unmistakably indicate that the whole scheme is dependent upon the contributions made by the employer not only

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

with respect to the amounts payable by him but also in respect of those payable by the employee. No limitation has been fixed for the recovery of these amounts by the Corporation from the employer; on the other hand, Section 68 empowers the Corporation to resort to coercive process. If any such steps are proposed to be taken by the Corporation and the employer is aggrieved, he has a right to file and apply to the Insurance Court and have his claim adjudicated by it in the same way as the Corporation can prefer a claim in a case where the liability to pay is disputed.

It is clear therefore that the right of the Corporation to recover these amounts by coercive process is not restricted by any limitation nor could the Government by recourse to the rule-making power prescribe a period in the teeth of Section 68."

35. In the above judgment, the Supreme Court has clearly held that Section 68 of the Act empowers the Corporation to resort to coercive process, to recover the contribution from the employer as if it were an arrear of land revenue and the said right is not restricted by any limitation. This is a crucial section, relied on by the Supreme Court, in the judgment referred to above.

36. Similarly, no limitation is provided in Chapter VII. It deals with the imposition of penalty or levy of damages upon failure to pay contributions. It consists of Sections from 84 to 86A.

37. When the Act itself does not provide for any limitation on the Corporation's rights to claim, the employers cannot rely upon Regulations 32 to 66, dealing with the period for maintenance of registers, to imply any limitation.

38. Section 45A of the Act contemplates a summary method to determine contribution in case of deliberate default on the part of the employer. By amendment Act 29 of 1989, Sections 45-C to 45-I were inserted in the principal Act, for the purpose of effecting recovery of arrears by attachment and sale of movable and immovable properties or establishment of the principal or immediate employer, without having recourse to law or E.S.I.Court. Therefore, it cannot be said that a proceeding for recovery as arrears of land revenue by issuing a certificate could be equated to either a suit, appeal or application in the Court. Under Section 68 (2) and Sections 45-C to 45-I, after determination of contribution, recovery can be made straightaway. If the employer disputes the correctness of the order under Section 45A, he could challenge the same under Section 75 of the Act before the Insurance Court.

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

39. On a plain reading of Sections 45A and 45B in Chapter IV and 75 and 77 in Chapter VI of the Act, as indicated above, there cannot be any doubt that the area and the field covered by Sections 45A and 75 are quite different.

40. Consequence of failure by the employer to make the contribution would result in the proceeding under Section 45A, whereby an order, determining the contribution, would be passed, after affording an opportunity of hearing to the employer. This is a special provision for expeditious action against an employer, who commits default. This special provision has been enacted only in order to weed out the unscrupulous employers, committing default in the maintenance of the records and submission of correct returns for payment of contributions.

41. If the period of limitation, prescribed under proviso (b) of Section 77 (1A), is read into the provisions of Section 45A, it would defeat the very purpose of Sections 45A and 45B. The prescription of limitation under Section 77 (1A) (b) of the Act is deliberately not made applicable to the adjudication proceedings under Section 45A by the legislature, since such a restriction would restrict the right of the Corporation to determine the claims under Section 45A and the right of recovery under Section 45B and, further, it would give a benefit to an unscrupulous employer. The period of five years, fixed under Regulation 32 (2) of the Regulations, is with regard to maintenance of registers of workmen and the same cannot take away the right of the Corporation to adjudicate, determine and fix the liability of the employer under Section 45A of the Act, in respect of the claims other than those found in the register of workmen, maintained and filed in terms of the Regulations.

42. What Section 75 (2) is empowering is not only the recovery of the amounts due to the Corporation from the employer by recourse to the Insurance Court, but also the settlement of the dispute of a claim by the Corporation against the employer. While this is so, there is no impediment for the Corporation also to apply to the Insurance Court to determine a dispute against an employer where it is satisfied that such a dispute exists. If there is no dispute in the determination either under Section 45A (1) or under Section 68, the Corporation can straightaway go for recovery of the arrears.

43. The order under Section 45A of the Act is final. Therefore, as stated above, it need not be executed by the Corporation, by filing an application under Section 75 before the E.S.I. Court. When the jurisdiction of the E.S.I.Court under Section 75 of the Act is not invoked by the employer against the order passed under Section 45A of the Act, the said order becomes final. Merely because there is a delay on the part of the Corporation in making an order under Section 45A of the Act, it cannot enure to the benefit of the employer, who has failed to pay the contributions in time.

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

44. Section 77 of the Act relates to commencement of proceedings before the Employees' Insurance Court. The proviso to sub-section (1A) of Section 77 of the Act cannot independently give any meaning without reference to the main provision, namely, Section 77 of the Act. Therefore, the proviso to Clause (b) of Section 77 (1A) of the Act, thereby fixing the period of five years for the claim made by the Corporation, will apply only in respect of claim made by the Corporation before the Insurance Court.

45. Under the Scheme of the Act, Section 40 casts an absolute duty on the employer to pay both his and the employees' contribution. Under Section 44 of the Act, the employer has a duty to furnish returns and to maintain registers. Under Section 45A of the Act, the Corporation is vested with the authority to determine the amount of contribution payable in respect of the employees, on the basis of the information available to it. The Corporation may, on the basis of the information available to it, by an order, determine the amount of contribution. This section was added by way of amendment, because great difficulty was being felt to recover the contribution, when the employer withheld the registers, books of accounts and other documents or failed to tender, when called upon to do so. It is to obviate these difficulties, Sections 45A and 45B were incorporated. The action taken by the Corporation under Section 45A cannot be subject to any limitation.

46. The Legislature has provided for a special remedy to deal with such special cases. The determination of the claim is left to the Corporation, which is based on the information available to it. It shows whether information is sufficient or not or the Corporation is able to get information from the employer or not, on the available records, the Corporation could determine the arrears. So, the non-availability of the records after five years, as per the Regulation, would not debar the Corporation to determine the amount of arrears. Therefore, if the provisions of Section 45A are read with Section 45B of the Act, then, the determination made by the Corporation can be termed as final determination as far as the Corporation is concerned. It may not be final so far as the employer is concerned, if he chooses to challenge it by filing an application under Section 75 of the Act. If the employer fails to challenge the said determination under Section 75 of the Act before the Court, then, the determination under Section 45A becomes final against the employer as well. As such, there is no hurdle for recovery of the amount determined under Section 45B of the Act, by invoking the mode of recovery, as contemplated in Sections 45-C to 45-I. Thus, these provisions will have to be construed to advance the remedy and not to defeat it. This is a beneficial piece of legislation, meant for providing security measures to the employees.

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

47. The Supreme Court, in Employees' State Insurance Corporation vs. F.Fibre Bangalore (P) Ltd. (1997 (1) S.C.C. 625), would observe that it is not necessary for the Corporation to seek a resolution of the dispute before the Insurance Court, while the order was passed under Section 45A. Such a claim is recoverable as arrears of land revenue. If the employer disputes the claim, it is for him to move the Insurance Court for relief. In other cases, other than cases where determination of the amount of contributions under Section 45A is made by the Corporation, if the claim is disputed by the employer, then, it may seek an adjudication of the dispute before the Insurance Court, before enforcing recovery.

48. Section 45A does not prescribe any period of limitation. The legislature has chosen not to prescribe any period of limitation under Section 45A of the Act, because the employers, who fail to submit returns, should not be allowed to avoid contributions required to be paid by them. Therefore, the authorities have been vested with the jurisdiction and power to determine the liability and enforce recovery so that the object of the enactment could be better effectuated with the aid of the funds so recovered.

49. Sections 45A and 45B were introduced into the Act by Section 17 of Amendment Act 44 of 1966 with effect from 17.06.1967. The object of introducing these provisions was to enable the Corporation to take speedy action against the defaulting employers without having resort to adjudication by the E.S.I. Court. Therefore, it is clear that the section does not contemplate and the scheme of the Act does not require the Corporation to resort to an application under Section 75 of the Act, even after the order passed under Section 45A of the Act. It is not the Corporation, but the employer, who has to invoke the provisions of Section 75 of the Act. When the jurisdiction of the E.S.I. Court under Section 75 of the Act is not invoked by the employer against the order passed under Section 45A of the Act, the said order becomes final.

50. Section 77 of the Act relates to commencement of proceedings before the E.S.I.Court. The proviso to sub-section (1A) of Section 77 of the Act cannot independently give any meaning without reference to the main provision, namely Section 77 of the Act. Therefore, the proviso to Clause (b) of Section 77(1A) of the Act, fixing the period of five years for the claim made by the Corporation, will apply only in respect of claim made by the Corporation before the Insurance Court.

51. The employer, under social welfare legislation, is required to comply with the obligation to pay his contribution as well as the employees' contribution to the Corporation. Till that obligation is complied with, the failure to comply with it each day even after the due date should be taken to create fresh cause of action. The employer, who has not paid his contribution, should not

WEB COPY
https://hcservices.ecourts.gov.in/hcservices/

be allowed to successfully evade his liability or contribution, by simply pleading the law of limitation. Law of limitation should not apply to the section, since any breach or failure to pay the contribution may amount to continuing cause of action.

52. The Corporation may, on the basis of the information available to it, by an order, determine the amount of contribution. The Section was added by way of amendment because great difficulty was being felt to recover the contribution when the employer withheld the register, books of accounts and other documents or failed to tender when called upon to do so. It is to obviate these difficulties, Sections 45A and 45B were enacted. So, the action taken by the Corporation under Section 45A cannot be subject to any limitation. The rigours of limitation law has its application, only when the matter is taken to Court. In other words, an action taken under Section 45A of the Act is not governed by the law of limitation.

53. As indicated above, the main argument of the learned Senior Counsel for the appellants is primarily on the basis of the Full Bench decision of the Kerala High Court in ESI Corporation v. Excel Glasses Ltd. (2003 (3) LLN 1142), wherein the relevant observation of the Full Bench is as under :

> "41.(3) In the present case, a plain reading of the statutory provision contained in S.77 and the regulations shows that the Corporation can make a claim within five years from the date on which it had arisen. This construction is in consonance with the declared objective of the amendment, which was made in the year 1989. If the proviso to S.77(1A) (b) were construed as suggested by the counsel for the appellant, it would be open to the Corporation to make a claim at any time. If that is permitted, the employer would be greatly handicapped, as it would not have the records for a period beyond five years. In such a situation, the employer would be left defenseless (sic defenceless). The provision in the regulations is indicative of the true legislative intent."

WEB COPY

54. On a careful perusal of the above Full Bench decision of Kerala High Court, it is clear, that the Full Bench has completely overlooked Section 68, which deals with the rights of the Corporation to recover. It is a crucial section, relied upon both by the Supreme Court and various High Courts. But, the Full Bench of Kerala High Court has erroneously relied upon the Regulations, dealing with the requirement to maintain registers by the employers, to hold that there is an implied limitation to the Corporation's rights. This, in our considered opinion, is not a proper approach. No rule of

https://hcservices.ecourts.gov.in/hcservices/

limitation can be read into the statute, when the legislature has not provided for it expressly. Such an implied limitation extinguishes the rights of the Corporation and is, in law, impermissible, as laid down by the Supreme Court in Bharat Barrel case (1971(2) S.C.C.860 at p.869).

55. The Full Bench of Kerala High Court mainly dealt with Section 77 (1A). It did not deal with the determination of the contribution under Section 45A. There is also no discussion with reference to the power of the Corporation to recover the contribution after determination as arrears of land revenue under Section 45B of the Act. Section 45A (2) merely states that the Corporation can use the order made by it under sub-section (1) as sufficient proof of the claim of the Corporation under Section 75. This would mean, when the Corporation had decided to approach the Court to resolve the dispute or in the application filed by the employer before the Court, the Corporation can use the said order as a proof under Section 75. But, sub-section (2) would provide another mode, namely, recovery. Sub-section (2) would further provide that an order under Section 45A (1) can be used for recovery of the amount determined by such order as arrears of land revenue under Section 45B. Therefore, the further provision, apart from the use of the order as sufficient proof under Section 75, would entitle the Corporation to use the order for recovery of the amount as arrears of land revenue, without approaching the Court. This aspect has not been dealt with by the Kerala High Court Full Bench.

56. Hence, we are constrained to take the view, with much regret but with great respect, that the Full Bench of Kerala High Court has not made a correct approach and, as such, we do not agree with the same.

57. At this juncture, it would be appropriate to refer to the relevant portions of the observations made by the Karnataka High Court in the judgment in Mazagon Dock Limited case in M.F.A.No.5041 of 1999, dated 18.12.2004, giving reasons for not accepting the Full Bench conclusion, arrived at by Kerala High Court :

> "On a plain reading of Section 45-A, 45-B and Section 75 of the Act, there can be no doubt that the area and field covered by Section 45-A and Section 75 are not one and the same. The failure to submit returns etc., or obstruct the Corporation officials in order to secure records, enables the invocation of power under Section 45-A. The law enjoins upon an employer to provide all the necessary information and records to the ESI authorities and consequence of failure, is a proceeding under Section 45-A, and affording an opportunity to the employer of being heard, if sought for, before making an order thereon. It

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

goes without saying that this is a special provision for expeditious action against an employer who commits a default without having resort to adjudication by the E.S.I. Court, which order could be enforced under Section 45B. It is not for the E.S.I. Corporation to make an application under Section 75 of the Act before the E.S.I. Court, but, for the employer who suffers an order under Section 45-A of the Act to challenge the same, if aggrieved, under Section 75, within the period of limitation as prescribed under Section 77(1) of the Act.

The intention of the legislature was not to treat the order under Section 45A of the Act as being provisional, subject to an adjudication by the ESI Court under Section 75, but, should be treated as final and executable in terms of sub-sections 45B to H of the Act.

In order to weed out unscrupulous employers committing default in the maintenance of the records, submission of correct returns for payment of contributions, resulting in non-recovery of contributions, the legislature in its wisdom, has enacted special provisions in Sections 45-A to I of the Act. If a period of limitation is read into the provisions of Section 45-A, it would defeat and frustrate the very purpose of the Act, so also would do away with the benefits sought to be conferred on the workman.

The period of 5 years fixed under sub-regulation (2) of Regulation 32 of the Employees' State Insurance (General) Regulations, 1950, is with regard to maintenance of registers of workmen under the Regulation, after it is filled and to compute the said period from the date of last entry therein.

WEB COPY

Sub-regulation (2) of Regulation 32 of the Regulations does not take away the right of the E.S.I. Corporation to adjudicate, determine and fix the liability of the employer under Section 45-A of the Act.

Having regard to the purposes and objectives to be achieved by the Act, interpreting the provisions so as to advance the remedy and not to defeat, while in keeping with the principles enunciated in the decisions referred to supra, we

https://hcservices.ecourts.gov.in/hcservices/

are of the considered opinion that the period of limitation prescribed under Section 77(1-A) of the Act cannot apply to an adjudication under Section 45-A of the Act."

58. The Division Bench of Karnataka High Court, as pointed out in the above observation, while not accepting the Full Bench decision of Kerala High Court, in Employees' State Insurance Corporation v. Excel Glasses Limited, has specifically held that Regulation 32 of the Regulations does not take away the right of the ESI Corporation to adjudicate, determine and fix the liability of the employer under Section 45A of the Act and initiate recovery proceedings under Section 45B of the Act. The Karnataka High Court, taking into consideration the observations of the Supreme Court in so many decisions, held, that while interpreting a proviso in a statute, it is the duty of the Courts to avoid and wherever it is possible to do so, to construe provisions which appear to conflict so that they harmonise and even if the proviso to explanation under Section VI provides for limitation on the claim of contribution, the same must be construed so as not to defeat the very purpose of the enactment. The law enjoins upon the employer to provide all necessary information and records to the Corporation and consequence of failure is a proceeding under Section 45A, and affording an opportunity to the employer of being heard, if sought for, before making an order thereon.

59. The intention of the Legislature was not to treat the order under Section 45A of the Act as being provisional subject to an adjudication by the E.S.I.Court under Section 75, but, should be treated as final and executable in terms of Sections 45B to 45I of the Act.

60. The employer is bound, by law, to pay contribution in terms of the Act, so as to ensure that the employees and their dependants do secure benefits of the Act. The liability of the employer is mandatory and categorical. The Act is designed to confer benefits on the weaker segment in distress and the funding to implement the policy is from out of contributions payable by the employer and the employee.

61. Failure to submit the returns, particulars, etc., or the obstruction of the Corporation inspectors or officials by the employer would provide an occasion for invoking the power under Section 45A. The very basis for invoking the power is thus the non-cooperation on the part of the employer in providing voluntarily information and data required to be furnished, on the basis of which the employer should have but failed to make the contributions. The object of this Section is to enable the Corporation to take expeditious action against the defaulting employer. If the liability is disputed, it is for the employer to seek adjudication under Section 75. Hence, we are in entire agreement with the reasoning

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/

given by the Division Bench of Karnataka High Court, referred to above.

62. Section 45A does not provide an alternate mode of recovery of any liability created under the general law. It also does not prescribe any period of limitation. It clearly indicates that the order made under the said section, after affording sufficient opportunity to the employer, is meant to be an enforceable order and is made enforceable under Section 45B of the Act. It is open to the employer, even after an order is made under Section 45A of the Act, to approach the E.S.I. Court by way of an application under Section 75 of the Act, to question the validity of the order under Section 45A or to establish that the facts of the case concerned would not apply for invoking Section 45A. Without doing the same, the appellants/writ petitioners cannot be allowed to approach this Court straightaway.

63. SUM UP :

(1) Having regard to the scheme and object of the Act, while interpreting the provisions so as to advance the remedy and not to defeat and also in keeping with the principles enunciated in the decisions rendered by the Supreme Court, we are of the considered opinion, that the period of limitation, prescribed under Section 77 (1A) (b) of the Employees' State Insurance Act,1948, would not apply to the recovery proceedings under Section 45B of the Act, in pursuance of an order under Section 45A. However, the appellants are at liberty to approach the E.S.I.Court, to question the order under Section 45A, as directed by the learned single Judge.

(2) Writ Appeals are dismissed. No costs. Consequently, the connected W.A.M.Ps.are also dismissed.

dixit

WEB COPY

Sd/
Asst.Registrar

/true copy/

Sub Asst.Registrar

https://hcservices.ecourts.gov.in/hcservices/

To

1. The Deputy Director, Regional Office,
Employees' State Insurance Corporation,
Panchdeep Bhavan, 143, Sterling Road,
Nungambakkam, Chennai-600 034.

2.The Regional Director,
Employees State Insurance Corporation,
143, Sterling Road, Nungambakkam,
Chennai-600 034.

3.The Assistant Director,
Employees State Insurance Corporation
143, Sterling Road,
Nungambakkam, Chennai-34.

4.The Recovery Officer,
Employees' State Insurance Corporation,
No.143, Sterling Road, Chennai-34.

5.The Authorised Officer,
Insurance Branch VI, ESI Corporation,
Chennai-34.

+ 1 cc to Mr.K.V.Shanmuganathan, Advocate SR No.8349

+ 1 cc to M/s. T.S. Gopalan & Co., Advocate SR No.7965

+ 4 ccs to Mr.S.R. Rajagopal Advocate SR No.7992, 7993

+ 4 ccs to Mr.A. Paramasivam, Advocate SR No.8123 to 8126

W.A.Nos.3825/2004,1410,
1411, & 1458/2005

GM(CO)
SR/1.3.2006

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/